

EXHIBIT B

LAW OFFICES OF
BENJAMIN, WEILL & MAZER

A PROFESSIONAL CORPORATION

Andrew J. Weill
ATTORNEY AT LAW
Certified Specialist in Taxation Law
California Board of Legal Specialization
State Bar of California

Russ Building
235 Montgomery Street
Suite 760
San Francisco, CA 94104

Voice (415) 421-0730
Fax (415) 421-2355
weill@bwmlaw.com

February 19, 2008

Rebecca A. Beynon

Kevin B. Huff

KELLOGG, HUBER, HANSEN, TODD, EVANS & FIGEL, PLLC

Sumner Square

1615 M Street, NW, Suite 400

Washington, DC 20036

VIA FACSIMILE (202/326-7999) and U.S. Mail

Re: *Penn Engineering & Manufacturing Corp. v. Peninsula Components, Inc.*; Case
No. C07 04231 CRB

Dear Counsel:

We have had an opportunity to review Plaintiffs' disclosures. In particular, section three on page three deals with the Plaintiffs' computation of damages. While Plaintiffs may have been unable to provide a meaningful response in November to this required disclosure, Pencom has since provided to Plaintiffs a large number of documents in the context of this litigation. Included in those documents were all of the necessary documents to prepare a complete damages analysis for Plaintiffs. Accordingly, we believe it incumbent upon Plaintiffs, under Rule 26(a)(1)(A)(3), to supplement the disclosures and provide a complete damages analysis, including a reasonable royalty calculation. In addition to it being required under Rule 26, we believe it will serve to further our negotiations by giving the parties a starting point for further discussion of your clients' damages.

Very truly yours,

BENJAMIN, WEILL & MAZER,
A Professional Corporation

By: 

ANDREW J. WEILL

CC: Donald P. Gagliardi (Via fax 408-297-6000 and U.S. Mail)